

## FINANCE AND RESOURCES COMMITTEE

A meeting of the Finance and Resources Committee will be held on Wednesday 4 June 2025 at 4.30pm,  
Online

### A G E N D A

|              |                          |  |  |    |           |
|--------------|--------------------------|--|--|----|-----------|
| <b>25.19</b> | Welcome and Apologies    |  |  | MS | 16.30 (3) |
| <b>25.20</b> | Declarations of Interest |  |  | MS | 16.33 (3) |

#### Minutes of Previous Meeting

|              |   |   |   |    |            |
|--------------|---|---|---|----|------------|
| <b>25.21</b> | Minutes of the Finance and Resources Committee<br>- 12 March 2025 | P | D | MS | 16.36 (4)  |
| <b>25.22</b> | Matters Arising Action Grid                                       | P | D | MS | 16.40 (10) |

#### Items for Discussion

|              |   |   |    |       |            |
|--------------|---|---|----|-------|------------|
| <b>25.23</b> | Commercial & External Funding Update Report   | P | ND | RA    | 16.50 (10) |
| <b>25.24</b> | Financial Report year to April 2025 and Forecast to July 2025                                   | P | ND | PF    | 17.00 (10) |
| <b>25.25</b> | Draft Revenue Budget / outturn and projection/<br>SFC Indicative Funding Allocation for 2025/26 | P | ND | PF/NM | 17.10 (10) |
| <b>25.26</b> | SFC 2023-27 Annual Financial Forecast Return  | P | ND | PF    | 17.20 (10) |
| <b>25.27</b> | Key Performance Indicators  | P | D  | NM    | 17.30 (10) |
| <b>25.28</b> | Estates, Capital Expenditure and Masterplan Update*   | P | ND | PF    | 17.40 (10) |
| <b>25.29</b> | Estates Survey Commission*  | P | ND | NM    | 17.50 (10) |

#### Items for Noting

|              |                                   |   |    |    |           |
|--------------|-----------------------------------|---|----|----|-----------|
| <b>25.30</b> | GCEF Remaining Funds Report       | P | D  | JV | 18.00 (5) |
| <b>25.31</b> | Climate Change Action Plan Update | P | D  | NM | 18.05 (8) |
| <b>25.32</b> | College Strategic Risk Register   | P | ND | NM | 18.12 (8) |
| <b>25.33</b> | Internal Audit Budgetary Control  | P | D  | MS | 18.20 (3) |
| <b>25.34</b> | Audit Scotland / SFC Updates      | V | D  | NM | 18.23 (3) |
| <b>25.35</b> | Committee Schedule of Work        | P | D  | JH | 18.26 (3) |
| <b>25.36</b> | Any Other Business                | P |    | MS | 18.29     |

Date of next meeting: Wed 1<sup>st</sup> October 2025, 4.30pm,  
Langside Boardroom

\*For Approval

P = Paper

ND = Non-disclosure

D = Disclosable

V = Verbal

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## FINANCE AND RESOURCES COMMITTEE

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|                 |   |
|-----------------|---|
| Date of Meeting | 04 June 2025                                      |
| Paper Title     | Key Performance Indicators – Committee Monitoring |
| Action          | For discussion                                    |
| Prepared by     | Niall Macpherson, Chief Operating Officer         |
| Agenda Item     | 25.27   |
| Status          | Disclosable                                       |

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### 1 PURPOSE OF THE REPORT

- 1.1 The purpose of this report is to provide Committee members with an update on the set of previously agreed Committee Monitoring Key Performance Indicators. These KPIs will continue to be reported to the Committee on an on-going basis.

### 2 ACTION FOR THE COMMITTEE

- 2.1 The Committee is requested to discuss the Finance & Resources Committee Monitoring KPIs and decide whether any of them should be reported to the Board of Management as a matter of note or concern.

### 3 BRIEF BACKGROUND INFORMATION

- 3.1 The Finance and Resources Committee KPIs for Q3 2024/25 are attached in annex 25.27A. These show the latest information as monitored on a quarterly or annual basis, compared to target and compared to the previous periods as available.
- 3.2 A red, amber, green (RAG) indicator system is used on the KPI table as an indicator of performance level assessed against target to alert/assure the Committee of the current position.

**RED** – significant concern that the current target will not be met

**AMBER** – some concern that the current target will not be met

**GREEN** - target met or exceeded

- 3.3 The notable KPI's worth highlighting include: -

3.3.1 ***Full Year Forecast annual operating position surplus/(deficit)***

The forecast full year AOP at the Q3 stage is a surplus of £457k against the 2024/25 AOP budget of £495k deficit.

This positive variance is detailed in the Full Year Forecast paper 25.24.

While cognisant of the financial deficits forecast for FY25/26 and beyond, the College continues to take in-year efficiency savings where these are presented.

### 3.3.2 ***Number of days' expenditure fundable by cash balances***

While this metric is reporting well ahead of plan - 113 days against a target of 25 days - the former includes around £7.2m of future commitments. Stripping this out shows an underlying metric of around 59 days cash.

### 3.3.3 ***Resource utilisation***

The College has commenced an exercise to collate data on lecturer, assessor and classroom utilisation and will aim to provide this in future reports. Work on the Financial Sustainability Plan has meant this work has been deferred.

### 3.3.4 ***Sustainability***

CO2 emissions are down 3.7% at the Q3 stage - 1,686 tCO2e against 1,750 tCO2e for 2023/24 which represents an On Target position, albeit the rate of reduction has decreased. The Estates team remain active in monitoring utility consumption and taking corrective action where possible.

| <b>CO2e Tonnes</b>  | <b>2024/25</b> | <b>2023/24</b> | <b>Diff</b> | <b>%</b> |
|---------------------|----------------|----------------|-------------|----------|
| Q1                  | 390            | 387            | 3           | 0.8%     |
| Q2                  | 708            | 764            | (56)        | -7.3%    |
| Q3                  | 588            | 599            | (11)        | -1.8%    |
|                     | 1,686          | 1,750          | (64)        | -3.7%    |
|                     |                |                |             |          |
| <b>Waste Tonnes</b> |                |                |             |          |
| Q1                  | 58             | 53             | 5           | 9.4%     |
| Q2                  | 60             | 35             | 25          | 71.4%    |
| Q3                  | 72             | 56             | 16          | 27.6%    |
|                     | 190            | 144            | 46          | 31.5%    |

In terms of waste, we've seen another deterioration in this metric with 190t (cum.) generated against 144t for the previous year.

This 31% increase is partly explained by the inclusion of Anniesland's scrap metal waste which was

previously not reported included in the data. In addition, the Estates team have been busy clearing out various campus storage areas which has contributed to the increasing tonnage.

Q3 YTD paper consumption and print volumes both remain up on last year and, as previously reported, a new Print Reduction Strategy is being developed.

| <b>Paper (Sheets) 000's</b> | <b>2024/25</b> | <b>2023/24</b> | <b>Diff</b> | <b>%</b> |
|-----------------------------|----------------|----------------|-------------|----------|
| Q1                          | 1.217          | 0.960          | 0.26        |          |
| Q2                          | 0.983          | 0.950          | 0.03        |          |
| Q3                          | 0.960          | 0.970          | - 0.01      |          |
|                             | 3.159          | 2.880          | 0.279       | 9.7%     |
|                             |                |                |             |          |
| <b>Print (Pages) 000's</b>  |                |                |             |          |
| Q1                          | 1.720          | 1.470          | 0.25        |          |
| Q2                          | 1.375          | 1.400          | - 0.02      |          |
| Q3                          | 1.339          | 1.340          | - 0.00      |          |
|                             | 4.434          | 4.210          | 0.224       | 5.3%     |

The Strategy is now operational and, because it involves staff training, it is likely to be several months before we know if it's working as planned.

In the meantime, Management will receive monthly usage reports to ensure the problem can

be actively managed.

#### 4 SUPPORTING DOCUMENTATION/ FURTHER INFORMATION

4.1 The list of Finance and Resources KPIs is reported to allow Committee members to review the performance of the College and an overview of the approach for each KPI is given below under each of the four category headings of financial performance, teaching delivery contract fulfilment, resource utilisation, and sustainability.

##### 4.2 Financial Performance Indicators

| <b>Financial Indicators</b>                           | <b>Performance</b> | <b>Basis of Information</b>  |
|---|--------------------|--|
| Forecast/Actual annual operating position             |                    | This is the forecast <b>full year's</b> surplus/ (deficit) position.   |
| Number of days' expenditure fundable by cash balances |                    | This is the cash balance at the end of each quarter divided by the College estimated daily business cash requirements. |
| Forecast percentage total income from non-SFC sources |                    | The non SFC income includes commercial income, external funding, catering income, nursery income etc.                  |

##### 4.3 Contract Fulfilment Performance Indicators

| <b>Contract Fulfilment (for Teaching Delivery Performance Indicators)</b> | <b>Basis of Information</b> |
|---|-----------------------------|
|   |                             |

|   |   |
|---|---|
| Percentage delivery against SFC Credit target               | <p>This indicates performance against the SFC's credits (i.e. measure of teaching hours delivery) target.</p> <p>For FY24/25 year the target is 113,721 credits and performance against target is captured on a real time Credit Monitoring Report which is maintained by the MIS team.</p> |
| Number of MA starts (college managing agent) against target | This shows the number of Modern Apprenticeships against target where the College manages the delivery through offered places from Skills Development Scotland (SDS)   |

#### 4.4 Resource Utilisation Performance Indicators

| Resource Utilisation Performance Indicators       | Basis of Information   |
|---|--|
| Lecturer Utilisation level                        | The Committee previously requested this should not be reported until a reliable process for data collation can be established. |
| Assessor Utilisation level                        | As above   |
| Classroom Utilisation (formerly Room Utilisation) | As above   |

#### 4.5 Sustainability and Recycling Performance Indicators

Each of the previously proposed sustainability and recycling performance indicators is listed below showing the basis of the information for the indicator.

| Sustainability and Recycling Performance Indicators | Basis of Information   |
|---|--|
| Tonnes of CO2 emissions                             | This is the measure of the College Carbon Dioxide equivalent emissions which is done through a conversion factor against a range of areas. The biggest areas by far are electricity and gas consumption. |
| Tonnes of waste generated                           | This is measured by the volume of waste uplifted.  |

|   |   |
|---|---|
| Volume of paper consumed                      | This information is provided quarterly by our photocopier/printer supplier. |
| Number of print copies (both mono and colour) | This information is provided quarterly by our photocopier/printer supplier. |

## **5 RISKS**

- 5.1 The model of KPI reporting for the College and the Board of Management is intended to act as a mitigation measure to reduce the likelihood and impact of any key risks.

## **6 ANY OTHER SIGNIFICANT IMPACT e.g. STUDENT EXPERIENCE/ LEGAL / FINANCIAL/ EQUALITY& DIVERSITY**

- 6.1 There are no significant impacts from this report however it should enable the Committee to monitor these key indicators as previously discussed and to escalate any related matters to the Board of Management.

| Key Performance Indicator   | Reporting to |                          | Target   | 2020/21           | 2021/22                    | 2022/23                    | 2023/24                    | Quarter 1<br>2024/25 | Quarter 2<br>2024/25 | Quarter 3<br>2024/25 |
|---|--------------|--------------------------|--|-------------------|----------------------------|----------------------------|----------------------------|----------------------|----------------------|----------------------|
|   |              | Source                   |  |                   |                            |                            |                            |                      |                      |                      |
| <b>FINANCIAL PERFORMANCE</b>  |              |                          |  |                   |                            |                            |                            |                      |                      |                      |
| Forecast Full Year annual operating position surplus/ (deficit)                         | Quarterly    | Finance                  | 24/25 Budget deficit £495k<br>(23/24 Revised budget deficit £1,775k) | £571k             | £786k                      | (£496k)                    | £174k                      | £29k                 | £457k                | £457k                |
| Number of days' expenditure fundable by cash balances                                   | Quarterly    | Finance                  | 22/23 Onwards 25 days<br>(Previously 20 days)                        | 62                | 75                         | 72                         | 87                         | 107                  | 125                  | 113                  |
| Forecast percentage total income from non-SFC sources                                   | Annually     | Finance                  | 24/25 Budget 20.0%<br>23/24 Budget 21.4%                             | 22.8%             | 21.1%                      | 21.1%                      | 20.4%                      | N/A                  | N/A                  | N/A                  |
| Commercial income -v- target (FWDF removed in 24/25)                                    | Quarterly    | Commercial               | 24/25 Budget £2.84m<br>23/24 Budget £3.27m                           | £1.7M             | £2.3M                      | £2.75M                     | £2.855M                    | £658k                | £1,525k              | £2,424k              |
| Commercial contribution against target after all costs                                  | Annually     | Commercial               | 24/25 Target £710k 25%<br>23/24 Target £1,035k 32%                   | £250k             | £718k                      | £813k                      | £243k                      | N/A                  | N/A                  | N/A                  |
| <b>CONTRACT FULFILLMENT (FOR TEACHING DELIVERY)</b>                                     |              |                          |  |                   |                            |                            |                            |                      |                      |                      |
| Percentage delivery against SFC Credit targets  | Quarterly    | Deputy Principal         | SFC credits target ( <i>incl 2% tolerance from 23/24</i> )           | 98.5%             | 96.3%                      | 98.9%                      | 102.3%                     | 100.1%               | 101.1%               | 101.0%               |
| Number of Modern Apprenticeship starts against target (where college is managing agent) | Quarterly    | Contracts Co-ordinator   | 24/25 Target 125 + 50<br>(23/24 Target 117 + 50 = 167)               | 123               | 119                        | 137                        | 279                        | 141                  | 160                  | 161                  |
| <b>RESOURCE UTILISATION</b>   |              |                          |  |                   |                            |                            |                            |                      |                      |                      |
| Lecturer utilisation level  | Termly       | Deputy Principal         | Being developed  | Not avail         | Not avail                  | Not avail                  | 97.5%                      | Not avail            | Not avail            | Not avail            |
| Assessor utilisation level  | Termly       | Deputy Principal         | 24/25 Target 100%<br>23/24 Target 100%                               | Not avail         | Not avail                  | Not avail                  | 100%                       | Not avail            | Not avail            | Not avail            |
| Classroom Utilisation (formerly Room Utilisation)                                       | Annually     | Deputy Principal         | Annual data being developed  | Not avail         | Not avail                  | Not avail                  | Not avail                  | Not avail            | Not avail            | Not avail            |
| <b>SUSTAINABILITY AND RECYCLING</b>   |              |                          |  |                   |                            |                            |                            |                      |                      |                      |
| Tonnes of CO2 emissions   | Quarterly.   | Soft Services & Env. Mgr | Target to reduce by 3% to 5% annually                                | 2,080<br>(note 1) | 2,015                      | 1976<br>(Note 2a)          | 2022<br>(Note 2b)          | 390                  | 708                  | 588                  |
| Tonnes of waste generated   | Quarterly    | Soft Services & Env. Mgr | Target to reduce by 3% to 5% annually                                | 134               | 204                        | 200                        | 173                        | 58                   | 60                   | 72<br>(Note 4)       |
| Volume of paper consumed  | Quarterly    | Head of ICT              | Target to reduce by 3% annually<br>(23/24 actual total: 3.50M)       | Not measured      | 4.62m (equiv to 554 trees) | 4.39m (equiv to 527 trees) | 3.50m (equiv to 420 trees) | 1.217m               | 0.983m               | 0.96m                |
| Number of print copies (both mono and colour)   | Quarterly    | Head of ICT              | Target to reduce by 3% annually<br>(23/24 actual total: 5.05M)       | 1.02m             | 3.07m                      | 6.94m<br>(Note 3)          | 5.05m                      | 1.720m               | 1.375m               | 1.339m               |

**Notes**

(1) Although there were closures due to COVID in 2020/21 CO2 Emissions increased in that year due to a new metric for estimating the impact of Homeworking

(2a) 2022/23 emissions include F gas emissions of 48 which were not previously reported on. Therefore, the underlying emissions were 1,928 meaning there was a real terms reduction of 87 which equates to 4.3%.

(2b) 2023/24 emissions appear higher than 2022/23, however the metric for calculating home working has been updated in line with a national metric.

(3) Print volumes in 22/23 increased due to the return to more normal pre-COVID operations. However volumes remain lower than pre-COVID levels.

(4) The waste metal at Anniesland now being managed by Enva and is now included in these figures. Previously, this waste was managed by the faculty and a local scrap metal dealer)

| B | C                              | D              | E              | F              | G              | H          |
|---|--------------------------------|----------------|----------------|----------------|----------------|------------|
|   |                                | 24/25          |                |                |                |            |
|   |                                | 9m YTD         | YTD            | 24/25          | 24/25 Re-      | 24/25      |
|   |                                | Actual         | Budget         | Budget         | forecast       | Variance   |
|   |                                | £'000          | £'000          | £'000          | £'000          | £'000      |
|   | <b>Income</b>                  |                |                |                |                |            |
|   | Commercial income              | 2,424          | 2,443          | 2,840          | 2,731          | (109)      |
|   | External funding               | 1,152          | 1,142          | 1,450          | 1,601          | 151        |
|   | HN Associates                  | 92             | -              | 750            | 750            | -          |
|   | <b>Total</b>                   | <b>3,667</b>   | <b>3,585</b>   | <b>5,040</b>   | <b>5,082</b>   | <b>42</b>  |
|   | <b>Expenditure</b>             |                |                |                |                |            |
|   | Commercial                     | (1,782)        | (1,711)        | (2,130)        | (2,015)        | 114        |
|   | External funding               | (110)          | (117)          | (193)          | (146)          | 47         |
|   | HN Associates                  | (4)            | (2)            | -              | (3)            | (3)        |
|   | <b>Total</b>                   | <b>(1,896)</b> | <b>(1,830)</b> | <b>(2,323)</b> | <b>(2,164)</b> | <b>158</b> |
|   | <b>Contribution</b>            |                |                |                |                |            |
|   | Commercial                     | 642            | 731            | 710            | 715            | 5          |
|   | External funding               | 1,041          | 1,025          | 1,257          | 1,455          | 198        |
|   | HN Associates                  | 89             | -              | 750            | 747            | (3)        |
|   | <b>Total</b>                   | <b>1,771</b>   | <b>1,756</b>   | <b>2,717</b>   | <b>2,918</b>   | <b>201</b> |
|   | <b>Contribution/income (%)</b> |                |                |                |                |            |
|   | Commercial income              | 26%            | 30%            | 25%            | 26%            |            |
|   | External funding               | 90%            | 90%            | 87%            | 91%            |            |
|   | HN Associates                  | 96%            |                | 100%           | 100%           |            |

Agenda Item 25.27A

Commercial Income Q3

| B | C                        | D              | E              | F              | G              | H          |
|---|--------------------------|----------------|----------------|----------------|----------------|------------|
|   |                          | 24/25          |                |                |                |            |
|   |                          | 6m YTD         | YTD            | 24/25          | 24/25 Re-      | 24/25      |
|   |                          | Actual         | Budget         | Budget         | forecast       | Variance   |
|   |                          | £'000          | £'000          | £'000          | £'000          | £'000      |
|   | <b>Income</b>            |                |                |                |                |            |
|   | Commercial income        | 1,525          | 1,500          | 2,840          | 2,731          | (109)      |
|   | External funding         | 459            | 719            | 1,450          | 1,601          | 151        |
|   | HN Associates            | 76             | -              | 750            | 750            | -          |
|   | <b>Total</b>             | <b>2,059</b>   | <b>2,219</b>   | <b>5,040</b>   | <b>5,082</b>   | <b>42</b>  |
|   | <b>Expenditure</b>       |                |                |                |                |            |
|   | Commercial               | (1,140)        | (1,028)        | (2,130)        | (2,015)        | 114        |
|   | External funding         | (67)           | (146)          | (193)          | (146)          | 47         |
|   | HN Associates            | (3)            | -              | -              | (3)            | (3)        |
|   | <b>Total</b>             | <b>(1,209)</b> | <b>(1,174)</b> | <b>(2,323)</b> | <b>(2,164)</b> | <b>158</b> |
|   | <b>Contribution</b>      |                |                |                |                |            |
|   | Commercial               | 385            | 472            | 710            | 715            | 5          |
|   | External funding         | 392            | 574            | 1,257          | 1,455          | 198        |
|   | HN Associates            | 73             | -              | 750            | 747            | (3)        |
|   | <b>Total</b>             | <b>850</b>     | <b>1,046</b>   | <b>2,717</b>   | <b>2,918</b>   | <b>201</b> |
|   | <b>Cont'n/income (%)</b> |                |                |                |                |            |
|   | Commercial income        | 25%            | 31%            | 25%            | 26%            | 1%         |
|   | External funding         | 85%            | 80%            | 87%            | 91%            | 4%         |
|   | HN Associates            | 97%            |                | 100%           | 100%           | 0%         |

Agenda Item 25.27A

Commercial Income Q2

## FINANCE AND RESOURCE COMMITTEE

|                 |   |
|-----------------|---|
| Date of Meeting | 4 June 2025   |
| Paper Title     | Estates, Capital Expenditure and Masterplan Update    |
| Action          | For approval  |
| Prepared by     | Peter F Fee, Assistant Principal Finance & Facilities |
| Agenda Item     | 25.28   |
| Status          | Disclosable   |

### 1. PURPOSE OF THE REPORT

- 1.1 The purpose of this report is to provide a summary of the main current estates matters for Glasgow Clyde College, including an update on the 2024/25 capital projects progress against plan, the draft capital masterplan for future years and any other significant estates related matters.

### 2. ACTION FOR THE BOARD

- 2.1 Members are invited to approve the Estates, Capital Expenditure and Masterplan Update.

### 3. BRIEF BACKGROUND INFORMATION

- 3.1 The College's major Capital works are based on the College Capital Masterplan, the College Estates Condition Survey information for all College buildings, plus college plans for addressing emerging needs in discussion with Estates, and Faculties and Units.
- 3.2 **2024/25 & 2025/26 Capital Projects Plans and Future Years Capital Priorities**
- 3.2.1 An update on the Capital Masterplan for 2024/25 is shown in the attached annex 25.28A. The annex 25.28B outlines potential projects for 2025/26 and possible priorities for future years.
- 3.2.2 The College's SFC/GCRB capital maintenance funding allocation for 2024/25 was a total of £2.968M. The Capital funding for 25/26 of £3.114M has been announced, which is a 4.9% increase on the 24/25 allocation.
- 3.2.3 When preparing the 24/25 capital and revenue budgets, the College assumed this funding consists of £811k (previously £925k) of revenue lifecycle maintenance funding and £2.157M (previously £2.043M) of capital high priority maintenance funding similar to previous years. The assumptions used for 25/26 are consistent with prior year with £925k of revenue lifecycle maintenance funding and £2.188M of capital high priority maintenance funding. However, it is important to highlight that the 2023/24 and 2024/25 SFC circulars state that fiscal year backlog and lifecycle maintenance allocations have been combined into one capital maintenance funding allocation. In prior years SFC allowed Colleges to transfer part or all of the lifecycle maintenance

allocation to revenue to support 'the year-on-year costs of running the college's estate' in line with the related SFC grant conditions.

- 3.2.4 The College's Project Management Team, Doig & Smith, were appointed via McBains through a previous tender process. The College's capital plan has been prepared based on the College Estates Condition Survey, which was completed in 2021 for all College buildings, combined with judgement and knowledge of projects which need to be prioritised to address emerging needs of the College.
- 3.2.5 The 2021 Condition Survey which was completed by the Oakleaf Group indicated that £9.9M of Estates works to be completed (with the breakdown being £3.2M at the Anniesland campus, £4.7M at the Cardonald campus, and £2.0M at the Langside campus) over the five-year period following the survey. These figures exclude VAT and professional fees hence the total figure based on the survey would be estimated to be over £13M before taking account of inflation since 2021. A refreshed Condition Survey Report will be commissioned in due course and in line with the updated Estates Strategy.
- 3.2.6 Following on from the above assessment there were a range of priority areas to be progressed within the College's capital plans and the capital masterplan from 2022/23 onwards.
- 3.2.7 There are two key projects which are being taken forward in 2024/25. The first of these is the Anniesland windows repair and replace project which was progressed as a priority following the previous 2023 survey work. This project was Works to repair or replace as required the windows related elements for the main three storey building at the Anniesland campus which are the worst affected areas. Phase one of these works were completed in 2023/24 and the second and final phase of the remaining works commenced within the 2024/25 capital plan and are now approaching completion, subject to minor snagging.
- 3.2.8 The other key 2024/25 project is the Cardonald Campus RAAC remedial works. This project is current live with an estimated completion time of late August/early September 2025. The final solution allows the project to be completed in one single phase rather than two and involves the removal of the RAAC and a new roof replacement.
- 3.2.9 The tender process closed on 10 March and the successful bidder was Redpath Construction Ltd and a purchase order was raised by the due date of 31 March 2025.
- 3.2.10 A range of other smaller SFC/GCRB funded 2024/25 capital projects have been, or are being, progressed as outlined in the attached capital masterplan.
- 3.2.11 In addition to the SFC/GCRB funded capital projects for 2024/25, the Capital Masterplan also includes the GCEF funded College Learning Spaces project. Further information will be provided when a revised scope and timescale has been agreed but this is likely to be deferred until 25/26.
- 3.2.12 In addition, there are further projects for 2025/26 and beyond as previously planned and approved by the Board of Management in 2022. These are outline timings and this stage and more work will be undertaken to further populate the 2025/26 draft plan and future years priorities, and this will be done by the Chief Operating Officer in partnership with the Assistant Principal Finance and Facilities and the Head of

Estates, Facilities and Energy.

**4. RISKS**

- 4.1 There is a risk that if the estates planned works are not progressed annually then the College estate will not be fit-for-purpose.
- 4.2 The RAAC project, by its nature and complexity, has inherent risks and while all endeavors were carried out to ensure these risks were minimised, there is a possibility of cost over runs.

**5. ANY OTHER SIGNIFICANT IMPACT e.g., STUDENT EXPERIENCE/ LEGAL/ FINANCIAL IMPLICATIONS/EQUALITY AND DIVERSITY**

- 5.1 There could be legal implications from this paper in respect of the 2023/24 project for the Cardonald campus lifts relating to the issues with the previous works undertaken. A summons has been served in respect of the Cardonald lifts project to the previous contractor and the Project Management Team at that time. The capital financial implications are captured above and in the College capital masterplan. Estates changes will, of course, take account of benefits to the student experience and any equality and diversity matters.
- 5.2 This matter continues to progress via the Colleges legal advisors.

Glasgow Clyde College  
Capital Masterplan 2024/25 Current Update  
F & R Committee - 4 June 2025

All costs are indicative, based on tender price but subject to variation as contracts progress Estimated Full Contract Costs including Management Fees & VAT are shown

| Project Ref        | Tech1 Project Code | Project Description - Capital Projects                                       | Project managed by             | To be funded by | 2024/25 Capital Projects Plan Approved Sep24 | 2024/25 Capital Projects Plan Update for Approval Nov24 | 2024/25 Capital Projects Plan - Actual Forecast to 31 March 2025 (D&S March 2025 Cost Estimates) | 2024/25 Capital Projects Plan Potential Under / (Over) Spend | RAG Status for Work in Progress | Comments  |
|--------------------|--------------------|--|--------------------------------|-----------------|--|---|--|--|---------------------------------|---|
| 24/25 - 1          | 602507             | Annieisland campus - Velfac Windows Repair and Replace Project - Phase 2     | McBains & Doig & Smith         | SFC / GCRB      | £700,000                                     | £700,000  | £683,023   | £16,977  |                                 | Works commenced in Aug24 and are now complete, subject to minor snagging to be rectified. Current updated actual project cost are £683k which are less than budgeted.   |
| 24/25 - 2          | 602509             | Cardonald RAAC Roof Replacement - Phase 1                                    | McBains & Doig & Smith         | SFC / GCRB      | £480,591                                     | £1,122,743  | £1,215,451   | (£92,708)  |                                 | A solution has been identified and implemented which offers a permanent solution to the RAAC issue and this project is now live with an anticipated completion date of late August 2025   |
|                    |                    | BALANCE POTENTIALLY AVAILABLE FOR C/FWD TO 25/26 FOR RAAC PLANT ROOM PROJECT | McBains & Doig & Smith         | SFC / GCRB      | £424,078                                     | £0  | £0   | £0   |                                 | The College will now require to fully utilise its 2024/25 funding for the newly proposed RAAC roof replacement works as outlined in Project 2 line above so no funding is available to carry forward.   |
| 24/25 - 3          | 602508             | Cardonald Car Park Entrance Project  | McBains & Doig & Smith         | SFC / GCRB      | £163,889                                     | £163,889  | £162,419   | £1,470   |                                 | Plan was to amend access to Cardonald car park which was a very restricted space for two way traffic and caused issues at busy times for entry and exit and for pedestrian safety as was not sufficient for the busy traffic flows. Works took place over the 2024 summer break and are now complete. |
| 24/25 - 4          | 602506             | Annieisland external drainage works  | McBains & Doig & Smith         | SFC / GCRB      | £103,926                                     | £103,926  | £93,829  | £10,097  |                                 | Drainage issues which required extensive underground works and which were causing ongoing problems. Works took place over summer break and are now complete.  |
| 24/25 - 5          | 602511             | Langside Mary Stuart Building Fire escape repair                             | McBains & Doig & Smith         | SFC / GCRB      | £20,000                                      | £20,000   | £25,207  | (£5,207)   |                                 | The fire escape can be used but requires improvement. Repair works have been scoped, tender is in progress and works planned for completion in advance of Mar25 deadline. These are now complete  |
| 24/25 - 6          | 602510             | Upgrade Skills Centre Ground Floor Heating - Now Phase One                   | McBains & Doig & Smith         | SFC / GCRB      | £50,000                                      | £50,000   | £26,239  | £23,761  |                                 | Early cost estimate only (Phase 1). A new Phase 2 of Project is currently being scoped and works planned for completion by Mar26 deadline.  |
| 24/25 - 7          | 602512             | Cardonald Campus Roof and structure repair (Refectory - Water Ingress)       | McBains & Doig & Smith         | SFC / GCRB      | £50,000                                      | £50,000   | £26,239  | £23,761  |                                 | Specific small areas to be repaired with issues for example of loose cladding or water overflow. Yet to be fully costed. Further investigation to be completed to determine source of water ingress. Project will then be scoped and works planned for completion in advance of Mar25 deadline.       |
| 24/25 - 8          |                    | Balance available for Other Minor works.                                     | College                        | SFC / GCRB      | £50,000                                      | £0  |  | £0   |                                 | A range of minor works are being progressed for completion by the Mar25 deadline. This budget has been included in the line below   |
| 24/25 - 9          | 602513             | Lifecycle Maintenance Equipment - Lattices - IT Storage Unit                 | College                        | SFC / GCRB      | £0   | £207,033  | £247,033   | (£40,000)  |                                 | Replacement of essential equipment was required and this has now been purchased and delivered. The College has reduced the 2024/25 CDEL to RDEL switch request from £925k to £811k to fund this equipment Projects Completed  |
|                    |                    |  |                                |                 |  |   | £0   | £0   |                                 |   |
|                    |                    | SFC Capital Masterplan totals  |                                |                 | £2,042,484                                   | £2,417,591  | £2,479,440   | -£61,849   |                                 |   |
| plus GCEF projects |                    |  |                                |                 |  |   |  |  |                                 |   |
| 2                  |                    | Learning Spaces  | To be planned for future years | GCEF            | £700,000                                     | £953,000  |  |  |                                 | Design works for the Learning Spaces project were undertaken with Form Design Consultants. However this project has since been deferred and some of the related funding reprioritised by GCEF in collaboration with the College.  |
|                    |                    | Capital Masterplan totals  |                                |                 | £2,742,484                                   | £3,370,591  | £2,479,440   | -£61,849   |                                 |   |

Note: Capital plan assumes SGovt/SFC will continue to provide an CDEL to RDEL transfer in line with previous years.  
If this is not the case, the College will have to revise it's Revenue and Capital Budgets accordingly.

|   |            |
|---|------------|
| 24/25 SFC Capital Allocation (Indicative) | £2,156,847 |
| 24/25 GCEF Capital Allocation             |            |
| 24/25 SFC Capital Allocation - RAAC       | £600,000   |
| 24/25 Total Capital Allocation            | £2,756,847 |
| 24/25 Capital Masterplan at June 2025     | £2,479,440 |
| 24/25 Capital Masterplan Forecast Deficit | £277,407   |

|  |            |
|--|------------|
| 25/26 SFC Capital Allocation<br>(Assumed flat cash ) | £2,156,847 |
|--|------------|

2,156,847

2,156,847

2,479,440

-322,593

600,000

277,407

£2,156,847

Glasgow Clyde College  
Capital Masterplan 2025/26 and Future Years  
F & R Committee - 4 June 2025

All costs are currently estimates and subject to formal project scoping and Competitive Tendering Estimated Full Contract Costs including Management Fees & VAT are shown

| Project Ref | Project Description - Capital Projects   | Project managed by             | To be funded by | 2025/26 Capital Projects Plan Estimated Costs Subject to Survey & Tender | 2026/27 Capital Projects Plan Estimated Costs Subject to Survey & Tender | 2027/28 Capital Projects Plan Estimated Costs Subject to Survey & Tender | 2028/29 & Future years Capital Plan Priorities | Totals     | RAG Status for Work in Progress | Comments  |
|-------------|--|--------------------------------|-----------------|--|--|--|--|------------|---------------------------------|---|
| 25/26 - 1   | Cardonald RAAC Roof Replacement - Phase 2 & Variations   | McBains & Doig & Smith         | SFC             | £360,000   |  |  |  | £360,000   |                                 | The initial removal of the RAAC Roof is taking place over the summer of 2025.<br>However, due to the complexity of this project there is a possibility of additional work / variations being required to complete it, and to satisfy building warrants  |
| 25/26 - 2   | Annieisland campus - Building Rendering  | McBains & Doig & Smith         | SFC             | £700,000   |  |  |  | £700,000   |                                 | This work was originally scheduled and approved in prior years but was delayed as a result of discovery of the window issue at the campus site resulting in them being replaced as a H&S priority as well as maintaining the building.<br>The rendering is now required to ensure the building fabric of is maintained, to prevent water ingress as well as securing with benefits of the window replacement.<br>This work requires a continuous dry period and can only be completed during the summer period and has therefore been costed and tender has now been issued and quotes expected over the best few weeks with the project starting early June 2025   |
| 25/26 - 3   | Upgrade Skills Centre Ground Floor Heating - Phase 2   | McBains & Doig & Smith         | SFC             | £150,000   |  |  |  |            |                                 | This project was commenced in 24/25 but due to funding has been partially deferred to 25/26. Budget allocation is an estimate and project phase 2 is currently being assessed / priced.<br>400,0001,20000624,000.0  |
| 25/26 - 4   | Cardonald Cladding Repair / Maintenance - Building South Elevation - Phase 1   | McBains & Doig & Smith         | SFC             | £1,000,000   |  |  |  | £1,000,000 |                                 | The exterior cladding at Cardonald is circa 20 years old and there are numerous areas of the main tower block being subject to water ingress.<br>We have discussed various remedial work from identifying the worst areas and repairing / patching / sealing these but any repairs on an isolated section may have a detrimental impact on the surrounding cladding.<br>The other option is to tackle the tower block based on the various elevations and targeting the one with the most damage and most exposure to the elements.<br>We have asked Doig & Smith to carry out a visual inspection and it is agreed that the South Elevation would be the area to start<br>Costings are currently being estimated and original manufacturer of cladding contacted<br>This should give the building cladding another 15 - 20 years life span |
| 25/26 - 5   | Prayer Rooms - All Campuses  | McBains & Doig & Smith         | SFC             | £100,000   |  |  |  | £100,000   |                                 | The current location of the Cardonald Prayer Room is unsuitable and complaints have previously been received from students. The College will aim to relocate the prayer room to a more suitable area with appropriate facilities. Yet to be costed.   |
| 25/26 - 6   | Relocation of Cardonald Prayer Room Priority 1   | McBains & Doig & Smith         | SFC             | £100,000   |  |  |  |            |                                 | The Prayer rooms on the other Campuses also require some upgrading  |
| 25/26 - 6   | Balance available for Other Minor works.   | College                        | SFC             | £31,335  |  |  |  | £31,335    |                                 | A range of minor works will be progressed for completion by the Mar26 deadline subject to available funds.  |
| 25/26 - 7   | Lifecycle Maintenance Equipment - To be funded From Savings In Above Projects  | College                        | SFC             | £0   |  |  |  | £0         |                                 | Any Lifecycle replacement of plant and machinery will be progressed for completion by the Mar26 deadline subject to available funds.<br>Where a critical need arises it may be that projects identified above are delayed / spread over two fiscal years.   |
| 26/27 - 1   | Cardonald Cladding Repair / Maintenance - Building Elevation 2   |                                |                 |  | £1,000,000   |  |  | £1,000,000 |                                 | The exterior cladding at Cardonald is circa 20 years old and there are numerous areas of the main tower block being subject to water ingress.<br>We have discussed various remedial work from identifying the worst areas and repairing / patching / sealing these but any repairs on an isolated section may have a detrimental impact on the surrounding cladding.<br>The other option is to tackle the tower block based on the various elevations and targeting the one with the most damage and most exposure to te elements.<br>We will liaise with Doig & Smith on an annual basis to ascertain the next part of this rolling project until completion<br>This should give the building cladding another 15 - 20 years life span   |
| 26/27 - 2   | Langside Camous - Building Rendering   |                                |                 |  | £700,000   |  |  | £700,000   |                                 | The existing rendering on the Langside Building is now in need of repair and this is required to ensure the building fabric of is maintained and does not deteriorate further, to prevent water ingress and damage to the building fabric.<br>This work requires a continuous dry period and can only be completed during the summer period. Indicated estimated costs are in line with Annieisland but do to timings, access complexity and shortage of renderers, this cannot take place until the summer of 2026   |
| 26/27 - 3   | Langside - Mary Stuart Engineering Heating and electrical Systems  | McBains & Doig & Smith         | SFC             |  | £80,000  |  |  | £80,000    |                                 | System elements need replaced including fan coil units, panels and distribution boards. Deferred until 2025/26 to be considered as part of Energy Efficiency Grant Scheme funded works if Government funding becomes available  |
| 26/27 - 4   | Cardonald Campus CCTV Upgrade  | TBC                            | SFC             |  | £150,000   |  |  | £150,000   |                                 | CCTV cameras and other equipment needs to be upgraded. Project deferred from previous years until funding is available.<br>May be deferred into future years should other priority matters arise  |
| 26/27 - 5   | Annieisland external works re disabled/taxi pick up and drop off   | McBains & Doig & Smith         | SFC             |  |  |  |  | £0         |                                 | This is an issue particularly at the busy drop off and pick up times for mobility impaired students and for the traffic generated by the schools groups. A solution to the collection and drop off area is required, however no viable solution has yet been identified. This project has previously been deferred due to other more pressing priorities and may be again   |
| 26/27 - 6   | Balance available for Other Minor works.   | McBains & Doig & Smith         | SFC             |  | £158,335   |  |  | £158,335   |                                 | This Project is not being carried forward   |
| 26/27 - 7   | Lifecycle Maintenance Equipment - To be funded From Savings In Above Projects  | College                        | SFC             |  | £100,000   |  |  | £100,000   |                                 |   |
| 27/28 - 1   | Cardonald Cladding Repair / Maintenance - Building Elevation - Phase 3   |                                |                 |  |  | £1,000,000   |  | £1,000,000 |                                 | The exterior cladding at Cardonald is circa 20 years old and there are numerous areas of the main tower block being subject to water ingress.<br>We have discussed various remedial work from identifying the worst areas and repairing / patching / sealing these but any repairs on an isolated section may have a detrimental impact on the surrounding cladding.<br>The other option is to tackle the tower block based on the various elevations and targeting the one with the most damage and most exposure to te elements.<br>We will liaise with Doig & Smith on an annual basis to ascertain the next part of this rolling project until completion<br>This should give the building cladding another 15 - 20 years life span   |
| 27/28 - 2   | All campuses - Building Management System Replacement/ Upgrade - College led project (Annieisland BMS Upgrade complete in 23/24, Cardonald & Langside planned for 25/26) | College                        | SFC             |  |  | £250,000   |  | £250,000   |                                 | The building management system at each campus needs to be reviewed to enable a system which provides a higher degree of controls across the campuses. This is essential particularly for better utilities management and also for the comfort of building users in levels of heating across the campuses. Broad estimate only at this stage.  |
| 27/28 - 3   | Cardonald campus Heating System Flue   | McBains & Doig & Smith         | SFC             |  | £0   |  |  | £0         |                                 | The flue in the heating system is not operating as effectively as it should and this would provide a permanent fix to the issue. Project still to be scoped.<br>Being actioned as part of RAAC works and is now closed  |
| 27/28 - 4   | Annieisland External Fire Doors  | To be planned for future years | SFC             |  | £114,363   |  |  | £114,363   |                                 | External fire doors to be replaced This project may be actioned on a piece meal basis in earlier years to ensure compliance with H&S  |
| 27/28 - 5   | Lifecycle Maintenance Equipment - To be funded From Savings In Above Projects  |                                |                 |  |  | £823,972   |  | £823,972   |                                 |   |
|             | Future Projects based on Condition Survey report   |                                |                 |  |  |  |  | £0         |                                 |   |
|             | Cardonald Cladding Repair / Maintenance - Building Elevation - Phase 3   | To be planned for future years |                 |  |  | £1,000,000   |  | £1,000,000 |                                 | The exterior cladding at Cardonald is circa 20 years old and there are numerous areas of the main tower block being subject to water ingress.<br>We have discussed various remedial work from identifying the worst areas and repairing / patching / sealing these but any repairs on an isolated section may have a detrimental impact on the surrounding cladding.  |
|             | Langside campus - Floors and Corridors Redecoration/ Replacement   | To be planned for future years | SFC             |  |  |  | £150,000                                       | £150,000   |                                 | Range of areas of flooring and redecoration need replaced   |
|             | Annieisland Air Handling Units   | To be planned for future years | SFC             |  |  |  | £1,000,000                                     | £1,000,000 |                                 | From condition survey report the air handling units are indicated to be replaced. Major project and would need scheduling.  |
|             | Annieisland Fire Alarm System  | To be planned for future years | SFC             |  |  |  | £100,000                                       | £100,000   |                                 | Fire alarm system to be reviewed and upgraded   |

|  |  |                                |      |                   |                   |                   |                    |                    |  |  |
|--|--|--------------------------------|------|-------------------|-------------------|-------------------|--------------------|--------------------|--|--|
|  | Langside Campus Heating  | To be planned for future years | SFC  |                   |                   |                   | £240,000           | <b>£240,000</b>    |  | Laboratory units require replacement within the maintenance schedule.  |
|  | Langside campus - Lifts  | To be planned for future years | SFC  |                   |                   |                   | £240,000           | <b>£240,000</b>    |  | The two passenger lifts require replacement within the maintenance schedule.   |
|  | Other future years projects to be prioritised (based on condition survey totals) | To be planned for future years | SFC  |                   |                   |                   | £9,000,000         | <b>£9,000,000</b>  |  | Overall figures based broadly on condition survey. Further analysis to be undertaken and detail of future works specified.   |
|  |  |                                |      |                   |                   |                   |                    |                    |  |  |
|  | <b>SFC Capital Masterplan totals</b>   |                                |      | <b>£3,341,335</b> | <b>£2,188,335</b> | <b>£3,188,335</b> | <b>£10,730,000</b> | <b>£18,298,005</b> |  |  |
|  | <b>plus GCEF projects</b>  |                                |      |                   |                   |                   |                    |                    |  |  |
|  | 2 Learning Spaces - Postponed from 24/25   | To be planned for future years | GCEF | £953,000          |                   |                   |                    | <b>£953,000</b>    |  | Design works for the Learning Spaces project were undertaken with Form Design Consultants. However this project has since been deferred and some of the related funding reprioritised by GCEF in collaboration with the College. |
|  |  |                                |      |                   |                   |                   |                    |                    |  |  |
|  | <b>Capital Masterplan totals</b>   |                                |      | <b>£3,294,335</b> | <b>£2,188,335</b> | <b>£3,188,335</b> | <b>£10,730,000</b> | <b>£19,251,005</b> |  |  |

151,000      £0      £1,000,000      £17,882,870

Note: Capital plan assumes SGovt/SFC will continue to provide an CDEL to RDEL transfer in line with previous years.  
If this is not the case, the College will have to revise it's Revenue and Capital Budgets accordingly.

|  |                  |
|--|------------------|
| 25/26 Gross SFC Capital Allocation               | £3,113,807       |
| Less 25/26 CDEL to RDEL                          | <b>-£925,472</b> |
| 25/26 Nett SFC Capital Allocation                | £2,188,335       |
| 24/25 GCEF Capital Allocation B/fwd              | £953,000         |
| 25/26 Total Capital Allocation                   | £3,141,335       |
| 25/26 Indicative Capital Masterplan at June 2025 | £3,294,335       |
| 25/26 Capital Masterplan Forecast Deficit        | <b>-£153,000</b> |

|  |            |
|--|------------|
| 26/27 & Future Year SFC Capital Allocation<br>(Assumed flat cash based on current year & CDEL to RDEL<br>Remains Constant) | £2,188,335 |
|--|------------|

|  |                  |
|--|------------------|
| 26/27 Gross SFC Capital Allocation               | £3,113,807       |
| Less 26/27 CDEL to RDEL                          | <b>-£925,472</b> |
| 26/27 Nett SFC Capital Allocation                | £2,188,335       |
| 26/27 GCEF Capital Allocation                    | £0               |
| 26/27 Total Capital Allocation                   | £2,188,335       |
| 26/27 Indicative Capital Masterplan at June 2025 | £2,188,335       |
| 26/27 Capital Masterplan Forecast Deficit        | £0               |

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## FINANCE & RESOURCES COMMITTEE MEETING

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|                         |  |
|-------------------------|--|
| <b>Date of Meeting:</b> | 4 June 2025                                |
| <b>Paper Title:</b>     | Glasgow Clyde Education Foundation Update  |
| <b>Action:</b>          | Information                                |
| <b>Prepared by:</b>     | Jon Vincent, Principal and Chief Executive |
| <b>Agenda Item:</b>     | 25.30                                      |
| <b>Status:</b>          | Disclosable                                |

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### 1. PURPOSE OF THE REPORT

The purpose of this report is to provide members of the Finance & Resources Committee with an update on activity and expenditure relating to Glasgow Clyde Education Foundation (GCEF) donations to the College.

### 2. ACTION FOR THE COMMITTEE

Committee members are requested to note the information contained in this report.

### 3. BRIEF BACKGROUND INFORMATION

- 3.1 Glasgow Clyde Education Foundation was established in 2014 as a grant making charitable organisation, to enhance the educational opportunities and life prospects of student, prospective students, and the broader community associated with Glasgow Clyde College. Across its ten years of operation, GCEF funded strategic projects demonstrating potential to realise significant, measurable and lasting positive impact on the student and teaching community's ability to achieve agreed outcomes.
- 3.2 Throughout its lifespan, GCEF prioritised projects capable of creating improved access to learning opportunities, employing innovative and sustainable approaches, which represent leading and transformative educational practice with the College and wider sector.
- 3.3 The Board of GCEF reached the decision to wind-up its operations after receiving reassurances provided by the Board of Management of Glasgow Clyde College that all remaining funds held by the College would be closely monitored to ensure they were used as the donation agreements intended.

### 4. WINDING-UP OF GLASGOW CLYDE EDUCATION FOUNDATION

- 4.1 On 22 January 2025 GCEF received formal winding-up consent from the Office of the Scottish Charity Regulator (OSCR). This consent requires the Foundation to complete the process within three-months. We are currently awaiting formal confirmation that the process has been completed.
- 4.2 The closing balance of the Foundations funds of £253,022.05 was transferred to the College on 3 March 2025. A final sum of £496.02 was transferred to the College at

the end of March. The College Board has previously agreed to invest the closing balance funds into the Student Learning Spaces project.

## 5. MONITORING OF REMAINING GCEF DONATIONS

### 5.1 Student Learning Spaces Project

The initial donation of £700k has now been supplemented by the closing balance funds of £253k (total £953k). This project will see the development of enhanced student learning spaces at each Campus.

A working group led by the Chief Operating Officer is currently finalising plans for the first development which will be the refurbishment of the ground floor student space at the Langside Campus. It is expected that this project will be delivered during Academic Year 2025/26.

Work will commence on the developing proposals for the Cardonald and Anniesland Campuses in the coming months.



### 5.2 College Vehicle Fleet Electrification Project

The College has taken delivery of the first of the new Electric Vehicles. Two Renault Kangoo vans have been purchased which will be used by the Estates team to transport materials and facilitate inter-campus deliveries.

Supply chain delays mean that the remaining vehicles (a VW Golf and Ford Transit) won't be delivered until later in the year. Notwithstanding this, the College has been able to realise significant procurement savings from list price.

Work is currently underway to assess the feasibility of installing more EV charge points at each campus.



Vice Chair of GCEF Robin Gillies & Principal of GCC Jon Vincent taking receipt of new Electric Vehicles.

### 5.3 Financial Sustainability Project

The College budget for the Academic Year 2024/25 contains £1.6m of GCEF funds carried forwards from previous years from the Financial Sustainability project. The current management accounts show that full value of these funds will be used by the conclusion of the year.

### 5.4 Staff Development Project

In 2022 the Foundation funded a Staff Development project to the value of £302k. To date, the outstanding balance against this project is £128k. The balance of funds will be utilised in Academic Year 2025/26 to offset revenue budget pressure on staff development expenditure with priority given to supporting TQFE candidates (i.e. members of staff undertaking teacher training).

## 6. RISKS

All remaining GCEF funds are now held by the College and formal donation agreements are in place to govern all future expenditure. The Board of Management has given a formal undertaking to the Trustees of GCEF that they will closely monitor all future expenditure and ensure that internal auditors confirm the validity on an annual basis.

College senior management have plans in place (or are in the process of developing plans) to ensure that all projects are undertaken and will be delivered in line with the objectives contained in the relevant donation agreements.

## 7. ANY OTHER SIGNIFICANT IMPACT (e.g. STUDENT EXPERIENCE/LEGAL/FINANCIAL/EQUALITY & DIVERSITY)

All impacts of GCEF expenditure on the remaining approved projects are detailed in the relevant donation agreements and will be closely monitored accordingly by the Committee on behalf of the Board of Management.

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## FINANCE & RESOURCES COMMITTEE MEETING

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|                        |   |
|------------------------|---|
| <b>Date of Meeting</b> | 04 June 2025                              |
| <b>Paper Title</b>     | Climate Change Action Plan Update         |
| <b>Action</b>          | For Information                           |
| <b>Prepared by</b>     | Niall Macpherson, Chief Operating Officer |
| <b>Agenda Item</b>     | 25.31                                     |
| <b>Status</b>          | Disclosable                               |

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### 1. PURPOSE OF THE REPORT

- 1.1 The purpose of this paper is to submit to the Committee an update on the Climate Change Action Plan.

### 2. ACTION FOR THE COMMITTEE

- 2.1 Members of the Finance & Resources Committee are invited to note the updates within the report.

### 3. BRIEF BACKGROUND INFORMATION

- 3.1 The Climate Change Action Plan ("the Plan"), as approved by the Board of Management, outlines planned actions which are grouped into timeline phases. The key objectives of the Plan are to consider and ultimately reduce the College's utilities consumption, build sustainability into the curriculum, and to influence, where possible, the behaviours of staff and students.
- 3.2 The Plan is reviewed at each meeting of the Climate Change Action Group ("the Group") which meets quarterly and provides regular updates to the Finance & Resources Committee (previously Audit Committee) and the Senior Leadership Team.
- 3.3 The updated Plan is attached at paper 25.31A.
- 3.4 Progress made since the last meeting includes: -
- Green Gown Award – application now ready for an early June submission.
  - Feasibility Assessment of external funding for additional Electric Vehicle Chargers – in draft form (early indications suggest around £50k to double the charge point capacity.
  - New Travel Policy – final draft completed; will be published imminently.
- 3.5 **Race to Net Zero** – The College's Race to Net Zero Commitment is a target to achieve net zero by 2050 with an interim target by 2030. The College's target in the Plan is to achieve 3% to 5% reductions annually by 2025. For the Net Zero interim target to 2030 this is based on the updated Race to Net

Zero Commitment with the fifth element of “Persuade” giving a guideline for interim target levels. While good progress continues to be made, this will be a challenging target for the College to achieve within this timescale.

### 3.6 **Glasgow Clyde College’s Net Zero Commitment**

The College is a signatory to the Scottish FE sector Net Zero Commitment (signed October 2021), the five elements of which are: -

1. **Pledge:** pledge at the head-of-organisation level to reach (net) zero Greenhouse gases as soon as possible, and by mid-century at the latest, in line with global efforts to limit warming to 1.5C. Set an interim target to achieve in the next decade, which reflects maximum effort toward or beyond a fair share of the 50% global reduction in CO2 by 2030 identified in the IPCC Special Report on Global Warming of 1.5C. *See Climate Change Action Plan*
2. **Plan:** within 12 months of joining, explain what actions will be taken towards achieving both interim and longer-term pledges. *See Climate Change Action Plan.*
3. **Proceed:** take immediate action toward achieving (net) zero, consistent with delivering interim targets specified. *The College is proceeding with its plans;*
4. **Publish:** Commit to report publicly both progress against interim and long-term targets, as well as the actions being taken, at least annually. *The College complies by submitting the Public Body Climate Change Duty return (PBCCD) in November each year and separately publishes emissions data -v- targets in the Performance Reports section of the annual financial statements;*

The fifth element which was added more recently is as below which has been used to set the interim target to 2030 at this stage;

5. **Persuade:** Within 12 months of joining, align external policy and engagement, including membership in associations, to the goal of halving emissions by 2030 and reaching global (net) zero by 2050. *If this is based on the emissions for 2021/22, the year in which the commitment was signed, then the College’s interim target will be to reduce emissions from 2,077 tCO2 in 2021/22 to 1,040 TCO2 by 2030. The College has undertaken a strategy of influencing behavioural change through a variety of methods such as the “Think Green” sub-brand. It also has full membership of EAUC, the leading body for sustainability in the UK education sector.*

Members will be aware of the recent announcement on Scottish Government Policy in this area where previously committed targets were changed. However, the College has not yet received any communication from the Scottish Government or the Scottish Funding Council on how this should be interpreted but we are engaging with EAUC in this regard.

#### **4. CLIMATE CHANGE PLAN**

- 4.1 The current Plan runs out to 31<sup>st</sup> July 2025 and a new one is currently in development. It is scheduled to go to the next Climate Change Action Group on 16<sup>th</sup> June and thereafter go out for a period of consultation before being presented to the next F&R Committee meeting.

#### **5. SUPPORTING DOCUMENTATION/FURTHER INFORMATION**

- 5.1 Climate Change Action Plan Update is Annex 25.31A.

#### **6. RISKS**

- 6.1 There are risks for the College in the Plan which are both environmental and financial particularly in respect of utilities and the scale of the investment required to decarbonise the estate.

#### **7. ANY OTHER SIGNIFICANT IMPACT e.g. STUDENT EXPERIENCE/LEGAL/FINANCIAL/EQUALITY & DIVERSITY.**

- 7.1 There are impacts for the student experience based on the College's climate credentials as an organisation and on the learning for students on sustainability within their curriculum areas.

Complete  
In progress

| Type and Action Ref.                   | CDN Roadmap Action Areas Link   | College Proposed Activity   | Output from Activity  | Action By   | Date to be completed/ updated  | Roadmap Activity Area Link   | Update to 27th November F&R Committee | Update to 4th June F&R Committee | Status   |
|--|---|---|---|---|--|------------------------------|---------------------------------------|----------------------------------|----------|
| <b>1. Completed Actions</b>            |   |   |   |   |  |                              |                                       |                                  |          |
| <b>Emerging College Initiatives</b>    |   |   |   |   |  |                              |                                       |                                  |          |
| EM 1.1                                 | Sign the Global Climate Commitment  | College signed up to the Race to Net Zero Greenhouse Gas Emissions Commitment                     | Commitment in place   | J Vincent   | Completed. Signed in October 2021  | Partnerships & Engagement    |                                       |                                  | Complete |
| EM 1.2                                 | Establish Sustainability Committee/ Group   | College Steering Group set up   | Group established   | Climate Change Group                              | Established. To meet 6-weekly.   | Leadership & Governance      |                                       |                                  | Complete |
| EM 1.3                                 | Upskill on measuring emissions  | Review of emissions measuring process. Quarterly reporting pack to be developed.                  | Measuring process established.                                    | J Clark   | Significant work undertaken and quarterly reporting pack developed. Info submitted to Group May 22 | Data Collection              |                                       |                                  | Complete |
| EM 1.4                                 | Upskill on measuring emissions  | Future monitoring at least quarterly.   | Utilities quarterly monitoring established.                       | Estates/ College Group                            | On agenda for each Group meeting   | Data Collection              |                                       |                                  | Complete |
| EM 1.5                                 | Measure college carbon footprint using existing data  | Reporting of carbon footprint to SLT and Climate Change Group                                     | Focus actions for utilities controls                              | Climate Change Group                              | Data to Climate Change Group each quarter and reported to Audit Committee.                         | Data Collection              |                                       |                                  | Complete |
| EM 1.6                                 | Establish Sustainability Committee reporting  | Reporting to Board/ Committee   | Action Plan submitted and agreed for monitoring at College Group  | J Thomson   | Action Plan to Audit Committee end May and Board in June 2022 then each Committee meeting.         | Leadership & Governance      |                                       |                                  | Complete |
| EM 1.7                                 | Regional collaboration on activity  | Member of GCRB Green Team (3 College staff)   | Attend meetings of Green Team and submit returns                  | Regional Officer                                  | Meetings being attended as per schedule.   | Leadership & Governance      |                                       |                                  | Complete |
| EM 1.8                                 | Review utilities consumption College data measures  | Review Building Management System and monitoring processes  | Highlight areas to target actions to achieve utilities reductions | J Thomson/ D Newlands                             | End June 2022  | Data Collection              |                                       |                                  | Complete |
| EM 1.9                                 | Gather college views on sustainability - staff  | Undertake staff survey on sustainability  | Results inform future actions                                     | J Thomson   | By end October 2022  | Leadership & Governance      |                                       |                                  | Complete |
| EM 1.10                                | Negotiate with food suppliers for sustainable food options  | Work ongoing with food suppliers and TUCO on sustainable food supplies. Reporting to be developed | Agreed requirements with food suppliers.                          | J Clark   | Completed June 2022  | Partnerships & Engagement    |                                       |                                  | Complete |
| EM 1.11                                | Hold workshop with leaders to set net zero carbon target (Revised based on new part of Net Zero Commitment) | Workshop session to be arranged on net zero target/annual plan                                    | Target levels to be set.  | J Thomson/ Climate Change Group                   | Discussions at Climate Change Group.   | Leadership & Governance      |                                       |                                  | Complete |
| EM 1.12                                | Gather college views on sustainability - staff  | Undertake staff survey on sustainability (e.g. using HIVE)  | Results inform future actions                                     | J Thomson   | By end December 2022   | Leadership & Governance      |                                       |                                  | Complete |
| EM 1.13                                | Gather college views on sustainability – students   | Undertake student survey via GCCSA  | Results inform future actions.                                    | GCCSA   | By Dec 22 / Jan 23   | Leadership & Governance      |                                       |                                  | Complete |
| EM 1.14                                | Deliver carbon literacy training to staff and students  | Develop carbon literacy training for staff and students   | Staff and student awareness levels raised                         | Climate Change Group / Organisational Development | Jun23<br>Dec23   | Teaching, Learning, Research |                                       |                                  | Complete |
| <b>Established College Initiatives</b> |   |   |   |   |  |                              |                                       |                                  |          |
| ES 1.1                                 | Incorporate net zero ambitions in strategic plan  | Strategic Plan – Cross cutting theme 2 updated re sustainability/ climate change objectives       | Stated objectives in plan   | J Thomson   | Completed. Plan objectives agreed at Board in March 2022   | Leadership & Governance      |                                       |                                  | Complete |
| ES 1.2                                 | Participate in Global Goals Teach In  | Attend webinar on Global Goals Teach In.<br>Participate in 2022 Teach-In activity                 | Gained knowledge of scheme.<br>Established College as participant | J Thomson<br>J Rafferty/ CAPs                     | Completed Jan 2022 for 2022 Teach In   | Teaching, Learning, Research |                                       |                                  | Complete |
| ES 1.3                                 | Establish ring-fenced budget  | Estates budget to be reviewed for 2022/23   | Agree budget for estates projects with climate change benefits.   | J Thomson/ D Newlands                             | Jun-22   | Leadership & Governance      |                                       |                                  | Complete |
| ES 1.4                                 | Establish ring-fenced budget  | Condition survey received and future budget to be considered for sustainability improvements      | Agreed capital plan projects related to climate change            | J Thomson/ D Newlands                             | May-23   | Leadership & Governance      |                                       |                                  | Complete |
| ES 1.5                                 | Modify estates strategy in line with net zero target  | Estates strategy updated to include referencing to net zero commitment                            | Strategy aligned to climate change action plan.                   | J Thomson   | Narrative updated. Targets included as KPIs.   | Estates & Operations         |                                       |                                  | Complete |
| ES 1.6                                 | Waste - Set and implement targets to reduce waste on campus   | Climate Change group to agree future targets for waste reduction                                  | Target set for continued low waste levels.                        | Climate Change Group                              | Achieving good outcomes on waste and recycling. Monitored quarterly.                               | Estates & Operations         |                                       |                                  | Complete |
| ES 1.7                                 | Participate in Global Goals Teach-In  | Plan for future Teach-In curriculum activity  | Deliver teaching during annual event times.                       | J Rafferty/ CAPs                                  | Develop for March 23   | Teaching, Learning, Research |                                       |                                  | Complete |

| Type and Action Ref. | CDN Roadmap Action Areas Link  | College Proposed Activity   | Output from Activity   | Action By                                | Date to be completed/ updated                                  | Roadmap Activity Area Link   | Update to 27th November F&R Committee  | Update to 4th June F&R Committee | Status   |
|----------------------|--|---|--|--|--|------------------------------|--|----------------------------------|----------|
| ES 1.8               | Utilities - Implement strategies to reduce energy use  | Estates to review energy use and present future plans to Climate Change Group and SLT   | Progress on plans reported.  | D Newlands<br>J Clark                    | Reduction plan by Dec 2022.<br><br>Next stage Mar/Apr24        | Estates & Operations         |  |                                  | Complete |
| ES 1.9               | Waste - Ensure recycling/signage is available in every building  | Recycling signage updated in each building using key memorable messaging  | Awareness raised for building users.   | J Clark/<br>GCCSA/ Building Coordinators | Review and update of signage by Nov23 (revised from Mar23)     | Estates & Operations         |  |                                  | Complete |
| ES 1.10              | Gather college views on sustainability - staff and students  | Reminder to staff and students to complete questionnaire  | Results inform future actions  | Regional Officer                         | Early March 23   | Leadership & Governance      |  |                                  | Complete |
| ES 1.11              | Train teaching staff to incorporate sustainability into curriculum for all courses                                 | Future development of curriculum to include climate change/sustainability in units studied  | Portfolio review includes possible climate change areas to be added.                   | J Rafferty/<br>CAPs                      | Reviewed as part of portfolio plan by March-23                 | Teaching, Learning, Research |  |                                  | Complete |
| ES 1.12              | Review curriculum against UN Sustainable Development Goals using Responsible Futures framework                     | Future curriculum to be reviewed against SDG  | Portfolio review includes possible climate change areas to be added.                   | J Rafferty/<br>CAPs                      | Reviewed as part of portfolio plan and any changes by May 2023 | Teaching, Learning, Research |  |                                  | Complete |
| ES 1.13              | Establish ring-fenced budget   | Condition survey received and future budget to be considered for sustainability improvements  | Agreed capital plan projects related to climate change                                 | J Thomson/<br>D Newlands                 | May-23   | Leadership & Governance      |  |                                  | Complete |
| ES 1.14              | Utilities - Develop fossil fuel divestment plan  | Work with APUC on reduction plans for fossil fuels  | Framework agreements discussion and information shared                                 | D Newlands<br>J Clark<br>APUC            | Mar/Apr24  | Estates & Operations         |  |                                  | Complete |
| ES 1.15              | Set and implement targets to reduce waste on campus by 50-75%  | Set and implement targets for reductions in tonnes of waste generated   | Achieve targeted reductions in tonnes of waste generated                               | D Newlands<br>J Clark                    | May-24   | Estates & Operations         |  |                                  | Complete |
| ES 1.16              | Implement new travel policy to reduce long-haul aviation travel  | Review of College business travel procedure   | Ensure long-haul aviation travel is minimised  | T Elliott                                | May-24   | Estates & Operations         |  |                                  | Complete |
| ES 1.17              | Consider the waste hierarchy: prevention, reusing, recycling, disposal - Annual Stationary Exchange exercise (NEW) | Staff can bring excess stationery to exchange with colleagues and for students to take. This helps declutter and promotes reuse, reducing our environmental impact. This was a suggestion from a staff member which demonstrates that staff are proposing sustainability actions and staff and students are actively engaging with these. | Reuse and offer support to students. Reduce waste and divert waste away from landfill. | J Clark                                  | May 24   | Estates & Operations         | The first stationery exchange took place in May 2024 and feedback from staff and students was extremely positive. This exercise will be repeated on an annual basis going forward. |                                  | Complete |
| ES 1.18              | Consider the waste hierarchy: prevention, reusing, recycling, disposal - Set up Re-stores on campus (NEW)          | Re-Store offers our staff and students the opportunity to bring in unwanted items which can then be given to others to reuse. It offers a sustainable approach to providing clothing to our staff and students preventing more clothes going to landfill and supports our students who often face challenging economic circumstances.     | Reuse and offer support to students. Reduce waste and divert waste away from landfill. | C Donaghey                               | 2022/23  | Estates & Operations         | The Re-store shop has been opened at the Cardonald Campus and is regularly used by students  |                                  | Complete |

| Type and Action Ref.            | CDN Roadmap Action Areas Link   | College Proposed Activity  | Output from Activity  | Action By   | Date to be completed/ updated  | Roadmap Activity Area Link | Update to 27th November F&R Committee  | Update to 4th June F&R Committee   | Status   |
|---------------------------------|---|--|---|---|--|----------------------------|--|--|----------|
| ES 1.19                         | Consider the waste hierarchy: prevention, reusing, recycling, disposal - Free Sustainable Period Products (NEW) | GCCSA will be rolling out free sustainable period products in AY 24/25.  | Free sustainable period products will be available to students and staff. |   | Aug-24   | Estates & Operations       | Sustainable period products have been purchased and are now being distributed. These products were funded by SFC.  |  | Complete |
| Leading College Initiatives     |   |  |   |   |  |                            |  |  |          |
| L 1.1                           | Apply for Scottish Government Energy Efficiency Grant   | Seek funding for feasibility stage   | Potential for up to £50k  | D Newlands<br>J Clark                             | Deadline for pre-capital bid Oct23.  | Partnerships & Engagement  |  |  | Complete |
| L 1.2                           | Develop climate risk management approach  | Strategic Risk Register to include climate action plan as a mitigating action  | Risk captured on register.  | J Thomson   | Updated risk register May 2022   | Leadership & Governance    |  |  | Complete |
| L 1.3                           | Incorporate sustainability into governance arrangements   | Cycle for reporting on climate change to SLT, Board Committee and Board of Management to be agreed   | Reporting of actions progress.  | J Vincent/<br>J Thomson/<br>Audit Chair           | Cycle to be agreed May 2022  | Leadership & Governance    |  |  | Complete |
| L 1.4                           | Incorporate sustainability into governance arrangements   | Regional reporting annually to GCG sustainability group  | Reporting of actions progress.  | Regional Officer                                  | June 2022 report to GCG Group  | Leadership & Governance    |  |  | Complete |
| L 1.5                           | Develop climate risk management approach  | Separate risk register for climate change to be developed.   | Detailed risks captured.  | Climate Change Group                              | Nov-22   | Leadership & Governance    |  |  | Complete |
| L 1.6                           | Share carbon footprint data collection approach as model to other colleges                                      | Regional review of carbon footprint and reporting to Regional Green Team   | Reporting of data at College and Regional level                           | Regional Officer/<br>J Thomson                    | Data for 2020/21 and 2021/22 to be compared and discussed. By October 2022     | Data Collection            |  |  | Complete |
| L 1.7                           | Embed climate responsibility into staff development   | Include in College learning days/staff development programme climate related training  | Staff awareness levels raised.  | Climate Change Group / Organisational Development | Jun23<br>Dec23   | Leadership & Governance    |  |  | Complete |
| L 1.8                           | Work with local community/ council/ businesses to improve local biodiversity                                    | Partnership established with Coffee Conscience to fund planting of community trees through ethical purchasing<br><br>Partnership with International Tree Foundation. | Contract in place for ethical purchasing<br><br>Planting area established | J Clark<br><br>J Thomson                          | Apr-24<br><br>Dec-23   | Partnerships & Engagement  |  |  | Complete |
| L 1.9                           | Utilities - Apply for Salix finance loan to improve energy efficiency/reduce emission                           | Explore options for SALIX funding  | Potential loan  | T Elliott   | May-24   | Estates & Operations       |  |  | Complete |
| 2. Short to Medium Term Actions |   |  |   |   |  |                            |  |  |          |
| Established College Initiatives |   |  |   |   |  |                            |  |  |          |
| ES 2.1                          | Develop and implement plan to measure Scope 3 emissions   | Review of scope 3 emissions for the College and implement plan to measure these  | Target future actions for scope 3 areas.                                  | J Clark<br>APUC                                   | Oct-24   | Data Collection            | A representative of Travel Know How Scotland provided the CCAG with a presentation on the staff travel survey results on 2/9/24. The student travel survey was completed in Sept 2024. |  | Complete |
| ES 2.2                          | Utilities - Develop fossil fuel divestment plan   | Work with APUC on reduction plans for fossil fuels   | Framework agreements discussion and information shared                    | D Newlands<br>J Clark<br>APUC                     | July 2025 (extended from July 2024 due to lack of Scottish Government funding) | Estates & Operations       | The College has collated information to submit an EEGS Capital Bid for funding of circa £2.6M for submission when Scottish Government reopen the EEGS application process.             | No update as yet - SG have not released any information for new funding. |          |

| Type and Action Ref.            | CDN Roadmap Action Areas Link   | College Proposed Activity   | Output from Activity   | Action By                          | Date to be completed/ updated   | Roadmap Activity Area Link | Update to 27th November F&R Committee  | Update to 4th June F&R Committee   | Status  |
|---------------------------------|---|---|--|------------------------------------|---|----------------------------|--|--|---|
| ES 2.3                          | Utilities - Implement renewable energy on a part of/all of the estate   | Work with APUC on use of renewable energy   | Framework agreements discussion and information shared                                 | D Newlands<br>J Clark<br>APUC      | July 2025<br>(extended from July 2024 due to lack of Scottish Government funding) | Estates & Operations       | Solar panels now installed at Langside & Cardonald. Quotes received to move to Green Energy tariffs.   | Solar panels delivering modest income stream with capacity being sold back to the grid (Cardonald) and reduced consumption (Langside). | Complete  |
| ES 2.4                          | Consider the waste hierarchy: prevention, reusing, recycling, disposal - Set up Re-stores on campus (NEW)   | Re-Store offers our staff and students the opportunity to bring in unwanted items which can then be given to others to reuse. It offers a sustainable approach to providing clothing to our staff and students preventing more clothes going to landfill and supports our students who often face challenging economic circumstances. | Reuse and offer support to students. Reduce waste and divert waste away from landfill. | C Donaghey                         | Sep-24  | Estates & Operations       | Re-store shops now operational at both Cardonald and Langside Campuses   |  | Complete  |
| Leading College Initiatives     |   |   |  |                                    |   |                            |  |  |   |
| L 2.1                           | Develop future sustainability projects plan   | Condition survey to be reviewed for future sustainability improvements  | Plan for use of future capital funding   | T Elliott<br>D Newlands<br>J Clark | July 2025<br>(extended from July 2024 due to lack of Scottish Government funding) | Leadership & Governance    | The College has collated information to submit an EEGS Capital Bid for funding of circa £2.6M for submission when Scottish Government reopen the EEGS application process. Further de-carbonisation of the Estate will only be available if significant external funding is forthcoming. | No notification of new fund opening  | Ongoing   |
| 3. Long Term Action Options     |   |   |  |                                    |   |                            |  |  |   |
| Established College Initiatives |   |   |  |                                    |   |                            |  |  |   |
| ES 3.1                          | Establish climate action network with local council   | Seek to engage further with relevant partners in establishing a climate action network  | Potential to expand network contacts   | John Rafferty                      | Ongoing   | Partnerships & Engagement  | The College already networks with Glasgow City Council via the Green Skills Development Agenda and the UNESCO Learning Cities bid. Further networking to be considered at Regional level i.e. The Sustainable Glasgow Group  |  | Complete  |
| ES 3.2                          | Explore funding options to improve energy efficiency/ reduce emissions  | Maintain a highly active watching brief on potential future funding opportunities   | Potential funding opportunities  | Chief Operating Officer<br>J Clark | Ongoing   | Estates & Operations       | The College will continue to maintain a highly active watching brief on potential future funding opportunities   | Funding application to install additional EV Charge Points at draft stage.   | Initial actions complete. Next stage in progress.   |
| ES 3.3                          | Sign the UN Sustainable Development Goals (SDG) accord including auditing curriculum against UN Sustainable Development Goals using Responsible Futures framework | Group considered SDG accord. Potential for future to complete the SDG Accord Annual Reporting   | Future reporting against SDG Accord annually.  | Deputy Principal                   | May 2025  | Partnerships & Engagement  | The College will create a map of curriculum areas to show the extent to which the curriculum reflects the 17 SDGs within existing learning and teaching practices. This will be done by adapting the self-evaluation paperwork for academic programmes for the next Quality cycle.       |  | Accord now signed and Curriculum to be audited and to be built into new QAA quality system. |
| Leading College Initiatives     |   |   |  |                                    |   |                            |  |  |   |
| L 3.1                           | Apply for Green Gown or Association of Colleges Beacon Award (leading)  | Future possible development   | Potential to participate in award scheme   | J Clark<br>Marketing Team          | July 2025   | Partnerships & Engagement  | The College will apply for a Green Gown award in academic year 2024/25.  | Marketing team will submit their Green Gown bid in early June.   |   |
| L 3.2                           | Expand travel policy to reduce emissions from commuting to/from campus  | Review of travel policy/procedures  | Potential to reduce emissions from commuting to/from campus                            | Chief Operating Officer<br>J Clark | Dec-24 original date now slipped to March 2025 due to supplier delays             | Estates & Operations       | The Staff and Student travel surveys have now been completed and the data is being used to influence Policy and environmental returns e.g. PBCCD. The OD Team confirmed that Clyde Hub had now been launched and Car Sharing is being actively promoted.                                 | We now have a Travel Action Plan for each campus.  |   |

# Glasgow Clyde College

## Budgetary Control

**Internal Audit report No: 2025/02**

**Draft issued: 14 February 2025**

**Final issued: 20 February 2025**



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## Level of Assurance

In addition to the grading of individual recommendations in the action plan, audit findings are assessed and graded on an overall basis to denote the level of assurance that can be taken from the report. Risk and materiality levels are considered in the assessment and grading process as well as the general quality of the procedures in place.

Gradings are defined as follows:

|                             |   |
|-----------------------------|---|
| <b>Good</b>                 | System meets control objectives.  |
| <b>Satisfactory</b>         | System meets control objectives with some weaknesses present.             |
| <b>Requires improvement</b> | System has weaknesses that could prevent it achieving control objectives. |
| <b>Unacceptable</b>         | System cannot meet control objectives.                                    |

## Action Grades

|                   |   |
|-------------------|---|
| <b>Priority 1</b> | Issue subjecting the organisation to material risk and which requires to be brought to the attention of management and the Audit Committee. |
| <b>Priority 2</b> | Issue subjecting the organisation to significant risk and which should be addressed by management.  |
| <b>Priority 3</b> | Matters subjecting the organisation to minor risk or which, if addressed, will enhance efficiency and effectiveness.                        |



# Management Summary

## Overall Level of Assurance

|             |                                  |
|-------------|----------------------------------|
| <b>Good</b> | System meets control objectives. |
|-------------|----------------------------------|

## Risk Assessment

This review focused on the controls in place to mitigate the following risks on the Glasgow Clyde College ('the College') Strategic Risk Register (as at November 2024):

- Risk - RE1 – Failure to manage College financial sustainability (1a) during current financial year, and (1b) through period of the financial plan. Residual Score 20 (Red)

## Background

As part of the Internal Audit programme at the College for 2024/25 we carried out a review of Budgetary Control arrangements. Our Audit Needs Assessment identified this as an area where risk can arise and where Internal Audit can assist in providing assurances to management and the Audit Committee that the related control environment is operating effectively, ensuring risk is maintained at an acceptable level.

The Glasgow Colleges Regional Board (GCRB) plays a significant role in overseeing the financial planning for Glasgow's colleges, ensuring that financial strategies align with regional priorities and approving key financial decisions. However, as part of a wider, national restructuring effort by the Scottish Government and Scottish Funding Council (SFC), the GCRB is scheduled to dissolve in 2025. This change will have a direct impact on Glasgow Clyde College, as the individual colleges will assume greater responsibility for their own financial oversight. This shift will grant the College more autonomy in managing its budget and planning, leading to a more independent and streamlined financial governance structure moving forward, with a direct funding and accountability relationship with the SFC bound by a Financial Memorandum.

The College's Finance Team operates under the leadership of the Chief Operating Officer (COO), who is a key member of the Executive Management Team and wider Senior Leadership Team (SLT). The COO's responsibilities encompass finance and resource planning, human resources (HR), risk management, legal affairs, premises management, information communication technology, health and safety, business transformation, and student experience.

The COO was formerly supported by the Vice Principal Resources and College Development who retired in December 2024. Supporting the COO now is the Assistant Principal (AP) Finance and Facilities, who joined the College in October 2024. Together, they are responsible for leading the financial strategy and managing estates across the College's three campuses. This role involves overseeing financial planning and managing facilities and student funding operations. In turn, they are supported by the Head of Finance and Finance Manager, who are responsible for managing the Finance Team and maintaining the financial control environment, including the budget management processes.

The changes in the Finance Team leadership during 2024/25 are designed to enhance budget planning and financial management arrangements to identify opportunities for cash releasing savings.



### Scope, Objectives and Overall Findings

This audit reviewed the College's financial planning and budgetary control practices and protocols, to consider whether these are in line with good practice. This included consideration of budget monitoring procedures in place centrally and within a sample of academic and support functions.

The table below notes each separate objective for this review and records the results:

| Objective   | Findings |                                  |   |   |
|---|----------|----------------------------------|---|---|
| The objective of our audit was to:  |          | 1                                | 2 | 3 |
|   |          | No. of Agreed Actions            |   |   |
| 1. The College has developed a long-term financial strategy, which includes long-term financial forecasts.  | Good     | -                                | - | - |
| 2. Assumptions used in the financial forecasting returns submitted to the GCRB / SFC are robust, realistic and are applied consistently. Any departure from the SFC guidance on common sector assumptions is justified to the Board and the GCRB / SFC. | Good     | -                                | - | - |
| 3. The budget setting process is aligned to financial regulations and procedures and is linked to corporate and operational planning processes, and budgets are revisited and revised when spending plans change or income targets are not achieved.    | Good     | -                                | - | - |
| 4. Information is available to management in academic and support functions which is up-to-date and in a format that can be easily understood by budget holders with the necessary skills for managing budgets.   | Good     | -                                | - | - |
| 5. Senior management and the Board regularly review the College's overall financial position (including the cash flow position) and variations from budget are reported and acted upon.   | Good     | -                                | - | - |
| Overall Level of Assurance  | Good     | -                                | - | - |
|   |          | System meets control objectives. |   |   |

### Audit Approach

The AP Finance and Facilities, Finance staff, and a sample of budget holders (in both academic and support functions), were interviewed, and financial plans, forecasts and reports were reviewed, to determine current working practices in financial planning and budget monitoring, and the information and training provided to budget holders.

The processes utilised to prepare financial reports for senior management, the Board of Management, and the GCRB / SFC were mapped out through discussion with Finance staff, and review of supporting working papers. We also reviewed the budget monitoring information provided to the College's SLT and to the Board of Management.

### Summary of Main Findings

#### **Strengths**

- The College meets its financial reporting obligations, ensuring timely submission of the Financial Forecast Return (FFR) to the SFC and GCRB.
- The FFR includes multi-year financial projections, helping to identify trends, funding gaps, and financial pressures. The process is supported by scenario planning and risk identification, ensuring proactive financial management.
- The College follows a structured approach to budgeting, aligning with the Financial Regulations.
- There is robust governance arrangements established that were demonstrated by the original push back of the Draft 2024/25 Annual Budget by the Board of Management in June 2024. The 2024/25 Budget was later approved by the Board of Management at its Development Day in September 2024.
- The SLT actively review the status of the budget to find savings. This will be supported by the 2024/25 mid-year reforecast that is currently underway.
- SFC FFR guidance and assumptions are used in the financial planning and forecasting process.
- Financial Regulations (December 2024) and the Financial Scheme of Delegation ensure clear roles, responsibilities, and compliance with financial oversight.
- The College utilises its Finance System, TechnologyOne, for streamlined purchasing, invoicing, and budget monitoring, enhancing financial control and transparency.
- There is a shift to a bottom-up budgeting for non-staff spend to encourage curriculum areas to actively participate in financial planning, improving alignment with operational needs.
- Work is progressing by Finance to ensure workforce and staffing alignment with initiatives such as staff establishment data reviews, iTrent (the College's HR system) resourcing reports, and AP approval of Temporary Staff Claims to improve accuracy in staffing budgets.
- Monthly budget reports are now produced consistently, and meetings with the Finance Team ensure timely issue resolution.
- Budget holders managing complex budgets (e.g., Business Development, Nursery, ICT, Estates) receive dedicated monthly meetings with Finance for in-depth discussions and action tracking.
- Budget holders interviewed confirmed that they feel comfortable in seeking advice from the Finance Team.
- New budget holders receive tailored financial training, and Curriculum Managers benefit from financial management training as part of their leadership development.
- Adequate financial information is reported to the SLT, the Finance and Resources Committee and the Board of Management.

### Summary of Main Findings (Continued)

#### ***Weaknesses***

No material weaknesses were identified.

However, we would highlight that the College, in line with the wider Further and Higher Education sector, faces substantial financial challenges due to continued and persistent inflationary costs pressures, flat cash funding from the SFC, and increasing cost pressures (such as the increase in Employer National Insurance costs). Whilst the College has undertaken scenario planning and sensitivity analysis to identify potential impacts on budgets, and actions have already been approved to improve future budget outcomes (including organisational restructuring, voluntary severance, and operational efficiency measures) the College must continue to challenge the underlying assumptions which underpin the current financial projections, as it has demonstrated over the last 12 months.

#### **Acknowledgments**

We would like to take this opportunity to thank the staff at Glasgow Clyde College who helped us during the course of our audit visit.

# Main Findings

### Objective 1 - The College has developed a long-term financial strategy, which includes long-term financial forecasts.

The Scottish Funding Council (SFC) requires all colleges to submit their Financial Forecast Return (FFR) annually. The format of the FFR mandates that the College provide financial projections over a multi-year period. These projections help the College to identify trends, potential funding gaps, and areas of financial pressure. The College Mid-Year FFR 2023/24 was submitted to the Glasgow Colleges Regional Board (GCRB) prior to its submission to the SFC by its deadline of 30 March 2024, as part of a consolidated return from the three Glasgow colleges.

The Combined FFR 2023-24 to 2026-27 was submitted to the SFC by 28 June 2024, as reported to the September 2024 meeting of the GCRB Performance and Resources Committee. This was undertaken following a review of the College's FFR by the College's Finance and Resources Committee, together with the draft Annual Budget for 2024/25, in June 2024 (Agenda Item 24.22). Guidance on SFC grant assumptions is provided by the SFC and our discussions highlighted that these are considered as part of the financial planning process. The FFR was supported by a narrative report which set out a range of financial scenarios over the medium to long term.

The College sets its budget annually in line with its Financial Regulations (December 2024). The Draft 2024/25 Budget was initially reviewed by both the Finance and Resources Committee (June 2024), and the Board of Management (June 2024). The Draft Budget was not approved by the Board of Management due to presentation of a budgeted deficit of £2.272m. The Senior Leadership Team (SLT) was requested to review the budget to identify further savings. The Revised 2024/25 Revenue Budget was subsequently considered and approved by the Board of Management at its Development Day in September 2024.

At the time of our audit fieldwork, the 2024/25 Mid-Year Forecast and FFR was being developed. Our discussions with the Assistant Principal (AP) Finance and Facilities highlighted additional cost pressures associated with inflation, Employer's National Insurance, and salary uplifts over the planning period. We received assurances that these cost pressures were being factored into financial reporting, including scenario planning and risk identification.



**Objective 2 - Assumptions used in the financial forecasting returns submitted to the GCRB / SFC are robust, realistic and are applied consistently. Any departure from the SFC guidance on common sector assumptions is justified to the Board and the SFC.**

As noted under Objective 1, SFC FFR guidance and assumptions are utilised in the financial planning and forecasting process. These assumptions were discussed with the AP Finance and Facilities and we confirmed that they were fully aligned with current requirements. However, while the FFR provides a framework for financial planning, the actual funding received by colleges may differ due to various factors, including economic conditions and government budget decisions. Other factors may impact outcomes, such as increased public sector pay demands. This places an emphasis on mid-year reforecasting and scenario planning exercises to review any emerging risks which could impact on the College's financial sustainability.

At the time of our audit fieldwork, management were in the process of reforecasting the 2024/25 Annual Budget as part of the mid-year FFR. Plans were also in place to deliver a draft 2025/26 Budget to SLT by the end of January 2025. This planning was documented in the Budget Timetable 2025-26, which outlines key milestones, committee reporting deadlines, and the roles and responsibilities of those involved.

The College's Estates, Capital Expenditure and Masterplan 2024/25 to 2025/26 and future years is also established and was reported to the Board of Management in December 2024. This included financial scenarios around further SFC decisions on capital funding and the College's maintenance costs.

Any departures from the agreed assumptions are explored within the FFR and Management Accounts, which are routinely reported to the Finance and Resources Committee and the Board of Management.

**Objective 3 - The budget setting process is aligned to financial regulations and procedures and is linked to corporate and operational planning processes, and budgets are revisited and revised when spending plans change or income targets are not achieved.**

Financial Procedures (which are currently being updated by the Finance Team) detail the processes involved in annual budget planning, reforecasting and scenario planning.

The annual budget planning process within the College is a structured exercise, which is designed to ensure financial sustainability and alignment with income targets and strategic priorities. It involves reforecasting the current year's budget as part of the mid-year FFR and preparing a draft budget for the following year. This exercise coincides with the recurring curriculum review of student target numbers and service delivery costs. Assumptions on staff costs have considered factors such as pay awards, pension contributions, and workforce planning, while non-staff expenditure assumptions capture inflation, utilities, and other operational costs. Income and funding projections are based on SFC allocations, tuition fees, commercial income, and other external funding sources in line with expectations. The process is documented in the 2025/26 Budget Timetable, as noted earlier, outlining key milestones, committee reporting deadlines, and responsibilities.

Savings are set at the bottom line across all budgets; with the discretion on how cash releasing savings are made placed on budget holders. In the past, APs from curriculum areas interviewed had minimal input during the annual budget planning process with non-spend budgets rolled forward with an uplift to reflect changes in inflation. Under the new leadership of the AP Finance and Facilities and Head of Finance, curriculum areas are being actively encouraged to engage in the annual planning process, with a bottom-up approach being implemented, where possible, to review non-staff expenditure. This includes areas such as the delivery of commercial learning programmes and nursery provision for students where the costs of provision are calculated. Finance is also implementing a Business Partner approach to budget planning and monitoring, facilitating cross team discussions on savings where necessary.

In curriculum areas, the annual budget planning process presents challenges because the methodologies for curriculum and work force planning, where staffing hours are primarily used to identify variances based on credit targets, do not easily translate into the costs outlined in high-level staffing budgets.

To address this, the Finance team is facilitating:

- A review of staff establishment data, cross-checking contracted staff hours across Finance, Human Resources (HR), and APs to better align staff budgets with expectations;
- A pilot program to extract resourcing reports from the College's HR system, iTrent, enabling APs to compare actual hours worked against budgeted hours; and
- A new process requiring APs to approve Temporary Staff Claim forms, ensuring a closer alignment between staffing needs and budget.

The College's Financial Regulations are made available to staff on the Staff Intranet, and provide a comprehensive framework for financial management. The document outlines procedures for budget planning, approval, and monitoring, specifying key responsibilities, including those of budget holders, as well as critical timelines and governance arrangements. Additionally, a Financial Scheme of Delegation is established through the Devolved Authority 2024/25 spreadsheet, managed by the Finance Team. All purchases and invoicing are processed through the Chart of Accounts in the College's finance system, TechnologyOne (TechOne), ensuring streamlined financial oversight and compliance.



### **Objective 4 - Information is available to management in academic and support functions which is up-to-date and in a format that can be easily understood by budget holders with the necessary skills for managing budgets.**

Due to capacity constraints within the Finance Team at the beginning of the 2024/25 academic year, the first set of management accounts was not reported until December 2024. The budget holders interviewed as part of this audit highlighted that this gap in financial reporting created challenges in reviewing non-staff expenditure during that period. However, monthly budget reports are now being produced. The process for generating monthly reports aligns with expected practice, with a month-end checklist in place to ensure that all necessary checks and reconciliations are completed.

Monthly budget reporting at the College takes a risk-based approach, with APs and budget holders, who oversee large and complex staff and non-staff expenditure portfolios, being provided with full budget reports for their department and engaging in monthly one-on-one meetings with the Finance Team. Staff and non-staff spend reports are extracted from TechOne and are discussed to allow them to review performance, address any errors and risks, and ensure financial targets are being met. We noted that budget holders do not have real-time access to TechOne.

Other budget holders, such as Curriculum Managers (CMs), receive monthly non-staff expenditure reports. It was noted that APs review the status of all budgets under their span of responsibility and discuss any spend (staff or non-staff issues) with CMs during their one-on-one meetings.

As part of our audit fieldwork, we reviewed the format of budget reports to determine whether they provide sufficient information for budget holders to effectively oversee their allocated budgets. Based on our review, and discussions with a sample of budget holders, we confirmed that the reports provide adequate information, including spending commitments, and that Finance offers effective support to assist budget holders in fulfilling their responsibilities. However, there is a desire, which was expressed by some budget holders interviewed, to have access to real time financial information. Through discussion with managers in Finance, it is apparent that there is a shared desire to implement real time financial reporting in the future. However, the timing of this development will largely depend on future resource requirements (people, time and budget) to implement such functionality. The Finance staff interviewed demonstrated an awareness that the immediate focus should be around the provision of accurate Monthly Budget Holder Reports, with supporting commentary which allows significant variances to be managed effectively. This reporting should be accompanied by a continuous review of the Full Year Forecast. For reporting to the SLT, this extends to supplying useful Balance Sheet and Cash Flow analysis.

Our discussions with a sample of budget holders confirmed that in all cases they felt that they had the necessary skills to manage their budgets effectively. The budget holders interviewed demonstrated extensive experience in budget-related roles and were well-versed in financial reporting and analysis.

Additionally, budget holders confirmed that they feel comfortable approaching Finance team members or colleagues for advice and assistance, when needed.

For newly appointed budget holders, Finance provides tailored training to meet their specific needs. CMs receive financial management training as part of their management training programme. A rolling programme of meetings between Finance staff and budget holders ensure ongoing support and guidance on budgetary control.

**Objective 5 - Senior management and the Board regularly review the College's overall financial position (including the cash flow position) and variations from budget are reported and acted upon.**

In addition to the annual budget information, and the associated assumptions noted earlier in this report, management accounts incorporate a summary of income and expenditure (including year to date and full year actual to budget) which is prepared quarterly and is provided to the members of the SLT. Updated financial forecasts are also reported in-year to the Finance and Resources Committee and the Board of Management (currently being prepared for March 2025). These forecasts comprise of:

- Forecast and budget for full academic year, with variances and comments for any significant movements;
- Balance sheet;
- Income cash flow showing actual and forecast closing cash balances; and
- Student support expenditure.

These are supported by a paper setting out the reasons for significant variances and provide a narrative around the College's cash position.

In addition, there is also reporting of the capital masterplan to each meeting of the Finance and Resources Committee and to the Board of Management.

Our review confirmed that adequate financial information is reported to SLT, the Finance and Resources Committee and the Board of Management.





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**Finance & Resources Committee Schedule of Work 2024/25**  
**Four meetings in each annual academic session**

**Note: College staff to update matters arising action grid as prepared by Board Clerk**

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| <b>STANDING ITEMS</b>   |
| <b>For Discussion/Decision</b>  |
| Key Performance Indicators  |
| Estates, Capital Expenditure & Masterplan Update (for approval, noted at Board) |
| Commercial & External Funding Update Outturn 2024/25 and 2025/26 Plan Updates   |
| <b>For information/Noting</b>   |
| Climate Change Action-Plan  |
| Glasgow Clyde Education Foundation Update (remaining funds)                     |
| College Strategic Risk Register – Financial Risks                               |
| Internal Audit Reports within Committee Remit                                   |
| Any relevant SFC, Audit Scotland or other publications                          |
| Committee Schedule of Work  |
| <b>4 SEPTEMBER 2024</b>   |
| 2024/25 Budget Update (Board of Management Event)                               |
| <b>11 SEPTEMBER 2024</b>  |
| <b>For Discussion/Decision</b>  |
| Draft Primary Financial Statements for y/e 31 July 2024                         |
| Update on Five Year Plan Forecasts  |
| <b>27 NOVEMBER 2024</b>   |
| <b>For Discussion/Decision</b>  |
| Draft Financial Statements for year end 31 July 2024                            |
| Financial Report – Year to October 2024 and Forecast to July 2025               |
| 2025/26 Tuition Fee Approval  |
| Triennial Review of College Financial Regulations                               |
| <b>12 MARCH 2025</b>  |
| <b>For Discussion/Decision</b>  |

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| Financial Report – Year to January 2025 and Forecast to July 2025      |
| SFC Indicative Funding Allocation for 2025-26                          |
| Annual Procurement Update  |
| Review of Committee Remit (if applicable)                              |
| Policy 2.1 Financial Procedures and Budgetary Control Review (Approve) |
| Policy 2.3 Treasury Management Review (Approve)                        |

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| <b>4 June 2025</b>  |
| <b>For Discussion/Decision</b>                                  |
| Financial Report – Year to April 2025 and Forecast to July 2025 |
| Draft Revenue Budget for 2025-26                                |
| Climate Change Plan (Scheduled for Summer 2025)                 |
| SFC Annual Financial Forecast Return                            |